

ANNUAL REPORT  
OF THE  
OFFICERS  
OF THE  
TOWN OF  
MOUNT WASHINGTON  
MASSACHUSETTS

FOR THE  
YEAR ENDING DECEMBER 31  
1939

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PETER HAGEN-PRINTER  
Great Barrington, Mass.

## TOWN OFFICERS 1939

### Selectmen

GILBERT ISAACSON                      HOWARD PORTER  
EDWIN HOUGHTALING

Clerk and Treasurer  
P. M. WEAVER

### Assessors

GILBERT ISAACSON                      RUSSELL WHITBECK  
LEWIS HOUGHTALING

Constable  
MERVIN WHITBECK

School Committee  
EDWIN HOUGHTALING                      MARY PORTER  
EARL VAN DEUSEN

Game Warden  
MERVIN WHITBECK

Road Commissioner  
GILBERT ISAACSON

Tax Collector  
MERVIN WHITBECK

Mr. Theodore N. Waddell  
Director of Accounts  
Department of Corporations and Taxation  
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the general accounts of the town of Mount Washington for the period from September 3, 1936, the date of the previous examination, to October 9, 1939, and of the treasurer's, tax collector's, and town clerk's accounts for the period from February 28, 1937, the date of the previous audit, to October 9, 1939, and submit the following report thereon:

The financial transactions, as entered on the records of the several departments receiving or disbursing town funds, were examined and checked in detail.

The surety bonds of the town officers required to furnish them were examined and found to be in proper form.

The books and accounts of the treasurer were examined and checked in detail. The receipts, as recorded, were compared with the departmental records of payments to the treasurer and with the other sources from which money was paid into the treasury. The payments were checked with the selectmen's orders, the cash book was footed, and the cash balance on October 9, 1939, was proved by a reconciliation of the bank balance with a statement received from the depository.

The books and accounts of the tax collector were examined and checked. The tax accounts outstanding at the time of the previous examination were audited, and all subsequent commitment and recommitment lists were proved with the assessors' warrants. The collections, as recorded, were checked, the payments to the treasurer were verified, the recorded abatements were checked to the assessors' abatement records, and the outstanding accounts were listed and proved.

Verification of the outstanding accounts was made by sending notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received it appears that the outstanding accounts, as listed, are correct.

The records of licenses granted by the selectmen were compared with the record of licenses issued by the town clerk and the payments to the treasurer were verified.

The accounts of the sealer of weights and measures were examined. The recorded receipts were checked with the record of work done. The payments to the treasurer were verified and the cash on hand October 9, 1939, was proved by actual count.

The receipts of the town clerk for dog and sporting licenses were checked with the record of licenses issued. The payments to the treasurer and to the Division of Fisheries and Game were verified and the cash on hand was proved by actual count.

The computation of the tax rates by the assessors for the period covered by the audit was checked, and it was noted that an appropriation from available funds voted at a special meeting held September 15, 1936, for \$800 was not used in the determination of the 1937 tax rate, and that the total amount of appropriations raised in the 1938 tax levy was \$30 less than the total appropriations voted by the town. Attention is called to Section 15A, Chapter 41, General Laws, which requires the town clerk to certify to the assessors each appropriation in detail and the provision made for meeting the same. It is essential that the provisions of the above-mentioned section be complied with, so that the assessors may correctly compute the tax rate in accordance with Section 23, Chapter 59, General Laws.

The records of receipts of the librarian for fines were checked. The payments to the treasurer were verified and the cash on hand October 9, 1939, was proved by actual count.

The savings bank books representing the investment of trust funds in custody of the treasurer were examined and listed, the income being proved and the withdrawals being verified.

Ledger accounts were compiled, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on October 9, 1939.

The overdrafts in the highway projects carried on in conjunction with the State and County could have been avoided by borrowing under Section 6A, Chapter 44, General Laws.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the condition and transactions of the trust funds.

For the cooperation received from the several town officials while engaged in making the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE

Assistant Director of Accounts

HBD:FC

## RECONCILIATION OF TREASURER'S CASH

PERCY M. WEAVER, Treasurer

Balance February 28, 1937, per previous audit,	\$5,595.47	
Receipts:		
February 28 to December 31, 1937,	\$10,917.13	
1938,	12,786.60	
	23,703.73	
		\$29,299.20
Payments:		
February 28 to December 31, 1937,	\$12,829.89	
1938,	16,463.32	
	\$29,293.21	
Balance December 31, 1938,	5.99	
		\$29,299.20
Balance January 1, 1939,	\$5.99	
Receipts January 1 to October 9, 1939,	12,660.83	
		\$12,666.82
Payments January 1 to October 9, 1939,	\$10,140.57	
Balance October 9, 1939: National Mahaiwe Bank of Great Barrington,	2,526.25	
		\$12,666.82
<b>National Mahaiwe Bank of Great Barrington</b>		
Balance October 9, 1939, per state- ment,		\$3,154.42
Balance October 9, 1939, per check book,	\$2,526.25	
Outstanding checks October 9, 1939, per list,	628.17	
		\$3,154.42

## TAXES — 1936

WILLIAM A. HUNT, Collector

Outstanding February 28, 1937, per previous audit,		\$397.76
Payments to treasurer February 28 to December 31, 1937,	\$393.98	
Outstanding May 12, 1938, recom- mitted to Mervin Whitbeck, Collector,	3.78	
		\$397.76

MERVIN WHITBECK, Collector

Recommitment, per warrant,		\$3.78
Payments to treasurer May 13 to December 31, 1938,		\$3.78

**TAXES — 1937**  
**WILLIAM A. HUNT, Collector**

Commitment, per warrant,	\$4,937.11	
Interest reported as taxes,	.06	
		\$4,937.17
Payments to treasurer:		
1937,	\$4,088.74	
January 1 to May 12, 1938,	326.77	
	\$4,415.51	
Error in recommitment warrant,	.05	
Outstanding May 12, 1938, recom-		
mitted to Mervin Whitbeck,		
Collector,	521.61	
		<u>\$4,937.17</u>

**MERVIN WHITBECK, Collector**

Recommitment, per warrant,	\$521.61	
Error in recommitment warrant,	.05	
		\$521.66
Payments to treasurer May 12 to		
December 31, 1938,	\$521.65	
Unlocated difference adjusted,	.01	
		<u>\$521.66</u>

**TAXES — 1938**  
**MERVIN WHITBECK, Collector**

Commitment, per warrants,	\$5,042.45	
Overpayment to collector, adjusted,	.04	
		\$5,042.49
Payments to treasurer,	\$4,166.78	
Outstanding December 31, 1938,	875.71	
		<u>\$5,042.49</u>
Outstanding January 1, 1939,		\$875.71
Payments to treasurer January 1 to		
October 9, 1939,	\$757.14	
Abatements January 1 to October 9,		
1939,	2.00	
Outstanding October 9, 1939, per		
list,	116.57	
		\$875.71

**TAXES — 1939**  
**MERVIN WHITBECK, Collector**

Commitment, per warrants,		\$4,661.01
Payments to treasurer January 1 to		
October 9, 1939,	\$1,353.82	
Outstanding October 9, 1939, per		
list,	2,856.31	
Cash on hand October 9, 1939,		
verified,	450.88	
		<u>\$4,661.01</u>

**MOTOR VEHICLE EXCISE TAXES — 1936**  
**WILLIAM A. HUNT, Collector**

Outstanding February 28, 1937, per		
previous audit,		\$49.97
Payments to treasurer February 28		
to December 31, 1937,	\$21.94	
Abatements January 1 to May 12,		
1938,	10.68	
Outstanding May 12, 1938, recom-		
mitted to Mervin Whitbeck,		
Collector,	17.35	
		<u>\$49.97</u>

<b>MERVIN WHITBECK, Collector</b>		
Recommitment, per warrant,		\$17.35
Payments to treasurer May 13 to		
December 31, 1938,		\$17.35

**MOTOR VEHICLE EXCISE TAXES — 1937**  
**WILLIAM A. HUNT, Collector**

Commitment, per warrants,	\$201.94	
Abatements after payment, re-		
funded 1937,	7.53	
		\$209.47
Payments to treasurer:		
1937,	\$133.28	
January 1 to May 12, 1938,	40.33	
		\$173.61
Abatements 1937,	7.53	
Outstanding May 12, 1938, recom-		
mitted to Mervin Whitbeck,		
Collector,	28.33	
		<u>\$209.47</u>

<b>MERVIN WHITBECK, Collector</b>		
Recommitment, per warrant,		\$28.33
Payments to treasurer May 13 to		
December 31, 1938,		\$28.33

**MOTOR VEHICLE EXCISE TAXES — 1938**  
**MERVIN WHITBECK, Collector**

Commitment, per warrants,	\$201.60	
Abatement after payment, refunded,	3.97	
		\$205.57
Payments to treasurer 1938,	\$201.60	
Abatements 1938,	3.97	
		<u>\$205.57</u>

<b>MOTOR VEHICLE EXCISE TAXES — 1939</b> <b>MERVIN WHITBECK, Collector</b>		
Commitment, per warrants,		\$130.42
Payments to treasurer January 1 to		
October 9, 1939,	\$121.24	
Outstanding October 9, 1939, per		
list,	2.00	
Cash on hand October 9, 1939,		
verified,	7.18	
		<u>\$130.42</u>

# INTEREST AND COSTS ON TAXES

Cash on hand February 28, 1937, per previous audit,		\$61	
Collections February 28, 1937 to October 9, 1939:			
Interest:			
Taxes:			
Levy of 1935,	\$05		
Levy of 1936,	14.40		
Levy of 1937,	28.54		
Levy of 1938,	28.05		
Levy of 1939,	.22		
		71.26	
Motor vehicle excise taxes:			
Levy of 1936,	\$2.70		
Levy of 1937,	2.69		
Levy of 1938,	.42		
Levy of 1939,	.33		
		6.14	
Costs:			
Taxes:			
Levy of 1936,	\$3.35		
Levy of 1937,	2.80		
Levy of 1938,	5.60		
Levy of 1939,	.35		
		9.10	
Motor vehicle excise taxes:			
Levy of 1936,	\$3.35		
Levy of 1937,	.70		
Levy of 1938,	1.40		
		2.45	
			\$89.56
Payments to treasurer:			
Interest:			
February 28 to December 31, 1937,	\$17.06		
1938,	35.20		
January 1 to October 9, 1939,	25.69	\$77.95	
Costs:			
1938,	\$8.40		
January 1 to October 9, 1939,	3.15		
		11.55	
Interest reported as taxes 1937,		.06	
			\$89.56

## DOG LICENSES

PERCY M. WEAVER, Town Clerk

Licenses issued:			
February 28 to December 31, 1937:			
Males, 21 @ \$2.00,	\$42.00		
Spayed females, 5 @ 2.00,	10.00		
Females, 4 @ 5.00,	20.00		
		\$72.00	
1938:			
Males, 25 @ \$2.00,	\$50.00		
Spayed females, 5 @ 2.00,	10.00		
Females, 4 @ 5.00,	20.00		
		80.00	
			\$152.00

Payments to treasurer:			
February 28 to December 31, 1937,	\$66.00		
1938,	73.20		
		\$139.20	
Fees retained:			
February 28 to December 31, 1937,			
30 @ 20¢,	\$6.00		
1938,	34 @ 20¢,	6.80	
		12.80	
			\$152.00
Licenses issued January 1 to Octo- ber 9, 1939:			
Males, 21 @ \$2.00,	\$42.00		
Spayed females, 4 @ 2.00,	8.00		
Females, 1 @ 5.00,	5.00		
			\$55.00
Payments to treasurer January 1 to October 9, 1939,		\$48.00	
Fees retained January 1 to Octo- ber 9, 1939, 26 @ 20¢,		5.20	
Cash on hand October 9, 1939, veri- fied,		1.80	
			\$55.00

## SPORTING LICENSES

PERCY M. WEAVER, Town Clerk

Licenses issued 1938:			
Resident citizens' fishing, 5 @ \$2.00,	\$10.00		
Resident citizens' hunting, 5 @ 2.00,	10.00		
Resident citizens' sporting, 13 @ 3.25,	42.25		
Resident citizen minors' and females' fishing, 4 @ 1.25,	5.00		
Resident citizen's trapping, 1 @ 5.25,	5.25		
Non-resident citizens' hunting, 18 @ 10.25,	184.50		
Non-resident citizens' sporting, 3 @ 15.25,	45.75		
Non-resident citizens' fishing, 5 @ 5.25,	26.25		
Special non-resident fishing, 6 @ 1.50,	9.00		
			\$338.00
Payments to Division of Fisheries and Game, 1938,		\$323.00	
Fees retained, 1938, 60 @ 25¢,	15.00		
			\$338.00
Licenses issued January 1 to Octo- ber 9, 1939:			
Resident citizens' fishing, 1 @ \$2.00,	\$2.00		
Resident citizens' hunting, 1 @ 2.00,	2.00		
Resident citizens' sporting, 14 @ 3.25,	45.50		
Resident citizen minors' and females' fishing, 3 @ 1.25,	3.75		
Resident citizens' trapping, 2 @ 5.25,	10.50		
Non-resident citizens' hunting, 1 @ 10.25,	10.25		
Non-resident citizens' sporting, 3 @ 15.25,	45.75		
Non-resident citizens' fishing, 5 @ 5.25,	26.25		
Special non-resident fishing, 10 @ 1.50,	15.00		
			\$161.00

Payments to Division of Fisheries and Game January 1 to Octo- ber 9, 1939,	\$151.00	
Fees retained January 1 to October 9, 1939, 40 @ 25¢,	10.00	
		<u>\$161.00</u>

### SELECTMEN'S LICENSES Issued by Town Clerk

Licenses issued:		
1937:		
Peddler,	\$6.00	
Gasoline,	2.00	
		\$8.00
1938:		
Gasoline,	\$2.00	
Common victualler,	5.00	
Innholder,	7.50	
		14.50
		\$22.50
Payments to treasurer:		
1937,	\$8.00	
1938,	14.50	
		<u>\$22.50</u>
Licenses issued January 1 to Octo- ber 9, 1939:		
Common victualler,		\$12.50
Payments to treasurer January 1 to October 9, 1939,		<u>\$12.50</u>

### SEALER OF WEIGHTS AND MEASURES PERCY M. WEAVER, Sealer

Fees:		
1937,	\$1.20	
1938,	1.10	
		\$2.30
Payments to treasurer:		
1937,	\$1.20	
1938,	1.10	
		<u>\$2.30</u>
Fees January 1 to October 9, 1939,		\$1.50
Cash on hand October 9, 1939,		<u>\$1.50</u>

### LIBRARY

Cash on hand September 3, 1936, per previous audit,	\$2.87	
Collections:		
September 3 to December 31, 1936,	\$0.04	
1937,	1.72	
1938,	2.12	
		3.88
		<u>\$6.75</u>

Payments to treasurer:		
September 3 to December 31, 1936,	\$2.91	
1937,	1.72	
1938,	2.12	
		<u>\$6.75</u>

Collections January 1 to October 9, 1939,	\$2.25	
Cash on hand October 9, 1939, veri- fied,	\$2.25	

### MINISTERIAL FUND

	Savings	Total
	Deposits	
On hand February 28, 1937.	\$1,146.34	\$1,146.34
On hand at end of year 1937,	\$1,073.92	\$1,073.92
On hand at end of year 1938,	\$1,100.92	\$1,100.92
On hand October 9, 1939,	\$1,100.92	\$1,100.92
	Receipts	
Withdrawn from savings		
deposits February 28		
to December 31, 1937,	\$72.42	
Income:		
February 28 to De- cember 31, 1937,	27.58	
1938,	27.00	
	<u>\$127.00</u>	<u>\$127.00</u>

### SCHOOL FUND

	Savings	Total
	Deposits	
On hand February 28, 1937.	\$157.76	\$157.76
On hand at end of year 1937,	\$161.72	\$161.72
On hand at end of year 1938,	\$103.29	\$103.29
On hand October 9, 1939,	\$103.29	\$103.29
	Receipts	
Withdrawn from savings		
deposits 1938,	\$58.43	
Income:		
February 28 to De- cember 31, 1937,	3.96	
1938,	3.29	
	<u>\$65.68</u>	<u>\$65.68</u>

### TOWN OF MOUNT WASHINGTON Balance Sheet — October 9, 1939 GENERAL ACCOUNTS

	Assets	
Cash,		\$2,526.25
Accounts Receivable:		
Taxes:		
Levy of 1938,	\$116.57	
Levy of 1939,	3,307.19	
		<u>3,423.76</u>

Motor Vehicle Excise Taxes:		
Levy of 1939,		9.18
Aid to Highways:		
State,	\$5,030.28	
County,	250.00	
		5,280.28
Estimated Receipts, To be Collected,		969.76
Overdrawn Accounts:		
Highways Chapter 505, Acts of 1938,	\$2,601.72	
Highways Chapter 90, Maintenance,	499.70	
Highways Chapter 81,	99.60	
Surety Bonds,	13.75	
		3,214.77
		<u>\$15,415.00</u>
<b>Liabilities and Reserves</b>		
Surplus War Bonus Fund,		\$46.14
Dog Licenses — Due County,		28.20
State Tax,		540.00
State Parks and Reservations Tax,		7.28
Veterans' Exemption Assessment,		1.22
Tax Collector's Costs,		3.15
Tractor Earnings Reserve,		821.39
Appropriation Balances,		5,802.27
Reserve Fund — Overlay Surplus,		1,340.54
Overlays Reserved for Abatements:		
Levy of 1938,	\$116.57	
Levy of 1939,	238.74	
		355.31
Revenue Reserved Until Collected:		
Motor Vehicle Excise Tax,	\$9.18	
State and County Highway Revenue,	5,280.23	
		5,289.46
Surplus Revenue,		1,180.04
		<u>\$15,415.00</u>

TRUST ACCOUNTS			
Trust Funds:		Ministerial Fund,	\$1,100.92
Cash and Securities,	\$1,204.21	School Fund,	103.29
	<u>\$1,204.21</u>		<u>\$1,204.21</u>

<b>REPORT OF SELECTMEN</b>	
<b>CHAPTER 505, FALLS ROAD</b>	
Paid Gilbert Isaacson, supt.	\$ 358.75
Edmund Salling, labor	247.00
William Laragh, labor	223.00
Earl Van Deusen, labor	16.00
Ezra Whitbeck, labor	117.00
Russell Whitbeck, labor	61.00
Norman Melius, labor and truck	458.50
Edwin Houghtaling, labor and truck	551.00
Howard Porter, labor and truck	97.25
Mervin Whitbeck, labor and truck	337.50
Henry Ladd, labor	4.00
Raymond and Schutt, labor	12.00
Robert Admas, labor	12.00
Melvin Schutt, labor	16.00
Celute May, gravel	32.30
Russell Whitbeck, gravel	24.40
Richard Brusie, insurance	347.70
F. H. Turner, dynamite and pipe	172.99
D. Lewis Const. Co., shovel	855.80
Bernard Casmeval, drill	248.00
Howard Porter, stones	8.00
Tractor	42.00
	<u>\$ 4,242.19</u>

<b>CHAPTER 90</b>	
Paid Gilbert Isaacson, supt.	\$ 39.38
Edmund Salling, labor	31.50
Edwin Houghtaling, labor and truck	69.50
Norman Melius, labor and truck	63.50
Howard Porter, labor	5.00
Earl Van Deusen, labor	5.00
Town Tractor	21.00
Russell Whitbeck, gravel	6.60
Barrett Co., tar	336.19
Mountain Sand and Gravel, sand	136.53
Mervin Whitbeck, labor	4.00
William Laragh, labor	31.50
	<u>\$ 749.70</u>

<b>WINTER RUTTING</b>	
Paid Gilbert Isaacson, supt.	\$ 30.50
Perc Weaver, labor	9.50
Mervin Whitbeck, labor	8.25
Edwin Houghtaling, labor	8.00
Norman Melius, labor	24.50

Howard Porter, labor	8.50
Town Tractor	85.75
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\$	175.00

#### BONDS FOR TOWN OFFICERS

Paid Richard Brusie	\$ 48.75
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#### CHAPTER 81

Paid Gilbert Isaacson, supt.	\$ 523.13
Edmund Salling, labor	412.00
William Laragh, labor	296.25
Ezra Whitbeck, labor	124.50
Edwin Houghtaling, labor and truck	737.50
Norman Melius, labor and truck	711.00
Mervin Whitbeck, labor and truck	174.25
Russell Whitbeck, labor	50.20
Howard Porter, labor	16.00
Perc Weaver, labor	142.75
Russell Whitbeck, gravel	82.20
Tractor	147.00
F. H. Turner, dynamite and pipe	80.62
E. B. Weaver, tools	2.30
T. B. Keating, tools	2.50
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\$	3,502.20

#### RAILING AND BRIDGES

Paid Gilbert Isaacson, supt.	\$ 43.75
Edmund Salling, labor	36.00
William Laragh, labor	29.00
Mervin Whitbeck, labor	25.00
Edwin Houghtaling, labor and truck	31.00
Norman Melius, labor and truck	44.50
Gilbert Isaacson, rails	20.00
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\$	229.25

#### EMERGENCY ACCOUNT

Paid Wright & Grein, insurance	\$ 38.75
Berkshire Courier, paper	2.50
Berkshire Courier, town reports	63.75
Hobbs & Warren, assessor's books	18.95
Davol Printing House, assessor's forms	14.35
General Fireproofing Co., listing cards	6.65
Davol Printing House, assessor's forms	4.75
Berkshire Health Dist.	32.00
C. M. Haggerty	6.00
Richard Brusie, Town Hall insurance	22.63

Platt & Gosle, constable badge	2.00
Peter Hagen	15.65
Hobbs & Warren, tax bills forms	13.80
Berkshire Courier, envelopes	1.65
Ecclesiastical Society, rent of shed	3.68
Fire pay roll	127.45
Hobbs & Warren, tax blanks	.68
Emma Isaacson, garage rent	5.00
Gilbert Isaacson, postage	6.10
Perc Weaver, yard for pound	1.00
Perc Weaver, postage and envelopes	10.00
Perc Weaver, town officers sworn	6.00
Edwin Houghtaling, telephone bills	1.30
Gilbert Isaacson, assessor's trip to Pittsfield	5.00
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\$	409.64

#### TOWN OFFICERS

Paid George Hamilton, Auditor 1938	\$ 10.00
Howard Porter, stock inspector	10.00
Gilbert Isaacson, Selectman	50.00 ✓
Howard Porter, Selectman	40.00 ✓
Edwin Houghtaling, Selectman	40.00 ✓
Howard Porter, Fire Warden	5.00 ✓
Lewis Houghtaling, Assessor	47.50
Russell Whitbeck, Assessor	50.00
Gilbert Isaacson, Assessor	50.00
Mary Porter, School Committee	10.00
Earl Van Deusen, School Committee	10.00
Edwin Houghtaling, School Committee	10.00
Perc Weaver, Meat Inspector	5.00
Perc Weaver, Town Clerk	75.00 ✓
Perc Weaver, Treasurer	75.00 ✓
Mervin Whitbeck, Tax Collector	125.00
Mervin Whitbeck, Game Warden	25.00
Mervin Whitbeck, Constable	6.50
Mervin Whitbeck, Dog Officer	2.00
Perc Weaver, Sealer of Weights and Measures	5.00
Edmund Salling, Moderator	2.00
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\$	653.00

#### OLD-AGE ASSISTANCE

Paid City of Worcester	\$ 60.00
Town of Great Barrington	31.68

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\$ 91.68

#### WELFARE

Paid City of Worcester for 1938	\$ 185.64
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LIBRARY	
Paid Nellie Hunt for salary and books	\$ 34.94

WORKMEN'S COMPENSATION	
Paid Richard C. Brusie	\$ 225.86

CARE OF CEMETERIES	
Paid Russell Whitbeck	\$ 15.00

REMOVING SNOW FROM SCHOOL YARD	
Paid Edmund Salling	\$ 8.00

MACHINERY FUND	
Balance, December 31, 1938	\$ 1,374.64
Received from Chapter 81	147.00
Received from Chapter 90	21.00
Received from Chapter 505	42.00
Received from snow,	89.25
Received from winter rutting,	85.75
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	\$ 1,759.64
Expenses for gas, oil, and labor,	146.73
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Balance, December 31, 1939,	\$ 1,612.91

SNOW FENCE	
Paid Gilbert Isaacson, supt.,	\$ 18.75
Edwin Houghtaling, labor and truck,	19.00
Mervin Whitbeck, labor and truck,	16.75
Norman Melius, labor and truck,	20.00
Edmund Salling, labor,	23.00
William Laragh, labor,	13.50
Ezra Whitbeck, labor,	6.75
Russell Whitbeck, labor,	6.75
Perc Weaver, labor	12.50
Edwin Baker, wire,	5.20
Ward & Co., snow fence,	80.50
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	\$ 222.70

SNOW AND SANDING	
Paid Gilbert Isaacson, supt.,	\$ 48.50
Earl Van Deusen, labor,	7.50
Ezra Whitbeck, labor,	11.75
Russell Whitbeck, labor,	11.00
Edmund Salling, labor,	8.50
William Laragh, labor,	1.00
Howard Porter, truck and labor,	51.00
Edwin Houghtaling, truck and labor,	43.00
Norman Melius, truck and labor	33.25

Mervin Whitbeck, truck and labor,	16.00
Stevens Grain Co., salt,	18.00
Celestic May, sand	2.00
Tractor	89.25
	<hr/>
	\$ 340.75

TOTAL ORDERS DRAWN ON TREASURER	
Chapter 505, Falls Road	\$ 4,242.19
Chapter 81, roads	3,502.20
Chapter 90, Falls Road	749.70
Town Officers	653.00
Machinery Fund	146.73
Emergency Account,	409.64
Old-age Pension,	91.68
Snow fence,	222.70
Compensation insurance,	225.86
Welfare,	185.64
Library,	34.94
Snow and Sanding,	340.75
Railings and bridges,	229.25
Winter rutting,	175.00
Bonds,	48.75
Cemeteries,	15.00
Schools,	3,670.96
County tax,	307.64
State tax,	540.00
Dog licenses,	49.80
State parks reservations,	6.53
Veterans' exemptions,	1.19
Reserve fund,	76.39
Special appropriation,	8.00
Abatement for polls and excise,	7.55
	<hr/>
Total expenses for 1939,	\$15,941.09

RECEIPTS AND CASH ON HAND	
Received from Tax Collector, 1938 general tax,	\$ 795.85
Tax Collector, 1938 interest,	25.67
Dog tax refund,	62.87
Chapter 81, 1938, from state,	924.46
Chapter 90, from state and county,	1,973.55
Schools, part II,	828.50
Income tax and schools, part I,	436.52
Poll tax, 1939,	38.00
Excise tax, 1939,	130.42
Dog tax,	49.80
Interest on 1939 tax,	1.99
Chapter 505, Falls Road, from state,	5,912.87

Machinery Fund,	385.00
Chapter 232, gas tax, from state,	1,254.85
Town Hall rental,	6.00
Vocational education,	19.58
Tax demands,	3.50
Animal inspection,	5.00
Reimbursement for loss of taxes,	98.01
Victuallers' and inn-keepers' licenses,	12.50
Personal property tax, 1939,	387.20
Real estate tax, 1939,	3,414.10
Chapter 90, Falls Road, from state and county,	499.80
School supt. refund,	191.28
Chapter 81, from state,	2,072.22
High School transportation,	710.50
Library,	2.25
Town officers' salaries transfer,	3.00
Town officers' bonds transfer,	13.75
Emergency account transfer,	59.64
Sealer of weights and measures,	1.50
Total receipts for 1939,	\$ 20,320.18
Balance in treasury, January 1, 1939,	5.99
<hr/>	
Total balance,	\$ 30,326.17
Total expenses for 1939,	15,941.09
<hr/>	
Balance in Treasury, January 1, 1940,	\$ 4,385.08
Due on Chapter 81 from state,	927.78
Due on Chapter 505 from state,	512.13
<hr/>	
Working balance for 1940,	\$ 5,824.99

Respectfully submitted,

GILBERT ISAACSON,

HOWARD PORTER,

EDWIN HOUGHTALING,

Selectmen of Mount Washington,  
Mass.

TREASURER'S REPORT	
RECEIPTS	
From Tax Collector:	
General tax, 1938,	\$ 795.85
General tax interest, 1938,	25.67
Poll tax, 1939,	38.00
Excise tax, 1939,	130.42
Personal property tax, 1939,	387.20
Real estate tax, 1939,	3,414.10
Interest on 1939 taxes,	1.99
Tax demands,	3.50
From Town Clerk:	
Dog tax,	49.80
Victualler's and inn-keeper's license,	12.50
From State Treasurer:	
Chapter 81 (1938),	924.46
Chapter 90 (Cross Road, 1938),	1,149.09
Schools, part II,	828.50
Income tax and Schools, part I,	436.52
Chapter 505,	5,912.87
Chapter 232,	1,254.85
Vocational education,	19.58
Animal inspection,	5.00
Reimbursement for loss of taxes,	98.01
Chapter 90 maintenance,	249.90
School superintendent refund,	191.28
Chapter 81,	2,072.22
High School transportation,	710.50
From County Treasurer:	
Dog tax refund,	62.87
Chapter 90 (Cross Road, 1938),	824.46
Chapter 90 maintenance,	249.90
From Sealer of Weights and Measures,	1.50
From Town Hall rental,	6.00
From Machinery fund,	385.00
From library,	2.25
From emergency account (transfer from reserve),	59.64
From town officers' salaries (transfer from reserve),	3.00
From town officers' bonds (transfer from reserve),	13.75
<hr/>	
Total receipts, December 31, 1939,	\$ 20,320.18
Balance, January 1, 1939,	5.99
<hr/>	
	\$ 20,326.17
Due from state on Chapter 81,	927.78
Due from state on Chapter 505,	512.13
Treasury balance,	4,385.08
<hr/>	
Total assets,	\$ 5,824.99

# PAYMENTS

Schools,	\$ 3,670.96
Chapter 505,	4,242.19
Emergency account,	409.64
Machinery fund,	146.73
Town officers' salaries,	653.00
Town officers' bonds,	48.75
Special appropriation,	8.00
Snow removal and sanding,	340.75
Winter rutting,	175.00
Snow fence,	222.70
Dog tax,	49.80
Old-age assistance,	91.68
Railings and bridges,	229.25
Chapter 81,	3,502.20
Chapter 90, maintenance,	749.70
County tax,	307.64
Poll tax abatement,	4.00
State tax,	540.00
Library,	34.94
Welfare,	185.64
Excise tax abatement,	3.55
Cemetaries,	15.00
State parks and reservations,	6.53
Veterans' exemption,	1.19
Compensation insurance,	225.86
Reserve fund (transfer),	76.39
Total payments,	\$ 15,941.09
Bank balance, December 31, 1939,	4,334.19
Cash on hand, December 31, 1939,	50.89
	<u>\$ 20,326.17</u>

## GT. BARRINGTON SAVINGS BANK ACCOUNTS

### SCHOOL FUND

On deposit, January 1, 1939,	\$ 103.29
Interest, one year,	2.33
On deposit, December 31, 1939,	<u>\$ 105.62</u>

### MINISTERIAL FUND

On deposit, January 1, 1939,	\$ 1,100.92
Interest, one year,	24.89
On deposit, December 31, 1939,	<u>\$ 1,125.81</u>

Respectfully submitted,  
P. M. WEAVER,  
Town Treasurer.

# TOWN CLERK'S REPORT

Births recorded 1939, one.  
Marriages recorded 1939, none.  
Deaths recorded 1939, one.  
Town officers sworn, 26.  
Number of registered voters, women 17, men 21.

## DOGS REGISTERED IN 1939

21 males at \$2.00,	\$ 42.00
1 female at \$5.00,	5.00
4 spayed females at \$2.00,	8.00
	<u>\$ 55.00</u>
26	5.20
Clerk's fees, 26 at 20c,	
Paid Town Treasurer,	<u>\$ 49.80</u>

## HUNTING AND FISHING LICENSES ISSUED

Series 1. Resident citizen's fishing, 1,	\$ 2.00
Series 2. Resident citizen's hunting, 8 at \$2.00,	16.00
Series 3. Resident citizen's sporting, 14 at \$3.25,	45.50
Series 4. Resident citizen's female and minor fishing, 3 at \$1.25,	3.75
Series 6. Resident citizen's trapping, 2 at \$5.25,	10.50
Series 7. Resident citizen's over 70 years, free, 1,	
Series 8. Non-resident 3 day fishing, 10 at \$1.50,	15.00
Series 10. Non-resident fishing, 5 at \$5.25,	26.25
Series 11. Non-resident hunting, 19 at \$10.25,	194.75
Series 12. Non-resident sporting, 3 at \$15.25,	45.75
	<u>\$ 359.50</u>
Clerk's fees, 65 at 25c,	16.25
Paid Division of Fisheries and Game,	<u>\$ 343.25</u>
Victuallers' and Inn-Keepers' licenses,	\$ 12.50
Paid Town Treasurer,	12.50

## APPROPRIATIONS FOR 1939

Chapter 81,	\$ 1,000.00
Railings and bridges,	350.00
Snow and sanding,	600.00
Snow fence,	300.00
Library,	35.00
Cemetaries,	15.00
Emergency account,	350.00
Winter rutting,	200.00
Schools,	3,710.08
Town officers' salaries,	650.00
Welfare,	400.00
Aid to dependent children,	50.00

Old-age assistance,	200.00
Reserve fund,	350.00
Compensation insurance,	350.00
Town officers' bonds,	35.00
Special appropriation,	8.00
Chapter 90, Falls Road,	250.00
	<hr/>
	\$ 8,853.08

#### SEALER'S REPORT

Three gasoline pumps at 50c,	\$ 1.50
Paid Town Treasurer,	1.50

Respectfully submitted,  
P. M. WEAVER.

#### ASSESSOR'S REPORT

Real estate valuation,	\$197,488.00 198/61
Personal,	22,636.00 23/20
	<hr/> 272.81

Number of polls, 19.	19
Tax rate, 1939, \$21.00 on \$1,000.00.	20
Number of acres of land, 12,471.	—
Number of dwelling houses, 78.	—
Number of motor vehicles, 32.	—
Number of fowls, 156.	265
Number of horses, 13.	9
Number of cows, 18.	28
Number of yearlings, 9.	16
Number of sheep, 40.	47

Respectfully submitted,  
GILBERT ISAACSON,  
RUSSELL WHITBECK,  
LEWIS HOUGHTALING,  
Assessors of Mount Washington,  
Mass.

#### LIBRARY REPORT

Receipts:	
Cards and fines,	\$ 2.25
Paid Town Treasurer,	2.25
Expenditures:	
Postage,	.15
Miscellaneous,	.40
Librarian's salary,	10.00
Books, adult,	22.19
Books, children,	2.20
	<hr/>
	\$ 34.94
Amount of appropriation,	35.00
Number of books added to library:	
Gift—Sheffield Town Library,	150
Gift—State (children),	37
Purchased,	107
	<hr/>
Total number added,	294
Circulation total (1938, 807), 1939,	1,027
Largest circulation one month, August,	224
Books loaned school (1938, 97), 1939,	149
School circulation,	249

The increased circulation in the past year is gratifying to both the Committee and the Librarian. It is hoped that in the following year an even greater interest will be shown by the townspeople in their library. A collection of as many books of real interest and value as Mount Washington can boast is of little worth unless it is used!

We hope the library has given pleasure to all those who have availed themselves of it and invite all others to "get the library habit."

Thanks are extended to donors of books and assistance, and to the School Committee for the continued use of the South School Building.

Respectfully submitted,  
NELLIE J. HUNT,  
Librarian.

LIBRARY COMMITTEE  
Mrs. W. A. Hunt (1940)  
Mrs. C. L. Miles (1941)  
Mrs. E. A. Salling (1942)

# FIRE WARDEN'S REPORT

Names	Hours	Amount	Cost
Paid—			
Howard Porter,	38	65c per hr.	\$ 24.70
Edwin Houghtaling,	21	50c per hr.	10.50
Norman Melius,	18	50c per hr.	9.00
William Larragh,	18	50c per hr.	9.00
Edmund Salling,	21	50c per hr.	10.50
Gilbert Isaacson,	18	50c per hr.	9.00
Lorin Parsone,	8½	50c per hr.	4.25
Charles Whitney,	8½	50c per hr.	4.25
Arthur Brizee,	8½	50c per hr.	4.25
Stanly Horonzy,	12	50c per hr.	6.00
Percy Weaver,	21	50c per hr.	10.50
Mervin Whitbeck,	27	50c per hr.	13.50
Hiram McLain,	8	50c per hr.	4.00
Earl McLain,	8	50c per hr.	4.00
Collins Miles	4	50c per hr.	2.00
Donald Spurr,	2	50c per hr.	1.00
William Siter,	2	50c per hr.	1.00

\$127.45

HOWARD PORTER,  
Fire Warden.

# TAX COLLECTOR'S REPORT

1938 General Tax to Collect,	\$ 875.67	
Collected,	795.85	
Balance to Collect,		79.82
1939 Real Estate Tax,	4,147.59	
Collected,	3,414.10	
Balance to Collect,		733.49
1939 Personal Property Tax,	475.42	
Collected,	387.20	
Balance to Collect,		88.22
1939 Poll Tax,	38.00	
Collected,	38.00	
1939 Motor Excise,	136.97	
Collected,	130.42	
Balance to Collect,		6.55
Total Taxes Outstanding,		908.08
Int. 1938 — General Tax,	25.67	
Int. 1939 — Real Estate,	1.32	
Int. 1939 — Personal Property,	.10	
Int. 1939 — Poll Tax,	.22	
Int. 1939 — Motor Excise,	.35	
Total Interest Collected		27.66
Tax Demands,		3.50

Respectfully submitted,

MERVIN P. WHITBECK,  
Tax Collector.

ANNUAL REPORT  
OF THE  
SCHOOL COMMITTEE  
AND THE  
SUPERINTENDENT OF SCHOOLS  
OF THE  
TOWN OF  
MOUNT WASHINGTON  
MASSACHUSETTS

FOR THE  
YEAR ENDING DECEMBER 31  
1939

## COMMITTEE ORGANIZATION

Mount Washington

E. L. HOUGHTALING, Chairman, 1941	Copake Falls, N. Y., R. F. D.
MARY PORTER, Secretary, 1940	Copake Falls, N. Y., R. F. D.
EARL VAN DEUSEN, 1942	Copake Falls, N. Y., R. F. D.

Attendance Officer  
HOWARD PORTER

School Physician  
SOUTHERN BERKSHIRE HEALTH UNIT

School Nurse  
SOUTHERN BERKSHIRE HEALTH UNIT

## REPORT OF SCHOOL COMMITTEE

To the Citizens of the Town of Mount Washington:

The expenditures incurred by the School Department, a statement of various reimbursements, together with the budget for 1940 are herewith submitted.

The committee plans to call for bids, in due course of time, for the painting of the interior of the North School.

Respectfully submitted,

E. L. HOUGHTALING, Chairman,  
MARY PORTER, Secretary,  
EARL VAN DEUSEN.

## REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee and the Citizens of Mount Washington:

I herewith submit for your consideration my second annual report as superintendent of schools, together with statistical reports for our information and that of the citizens.

The work of the past year has continued in a regular and satisfactory manner.

New geography books were purchased during the past year in an effort to standardize and bring our text books up to date.

The condition of the North School building on the exterior is good. The interior needs to be painted and the floor oiled. When this work has been completed, the school as a whole, will be in good condition.

I wish to thank the people of Mount Washington for their co-operation and the friendliness that I have received during the past year.

Respectfully submitted,

ALFRED R. KENYON,  
Supt. of Schools.

## EXPENDITURES

Teacher's salary,	\$ 1,040.00
Supervision,	303.40
General Administration,	38.52
Text-books,	13.85
Supplies,	18.33
Fuel,	72.39
Miscellaneous,	72.87
Repairs,	19.00
Transportation, elementary,	855.00
Transportation, high,	717.60
Tuition,	520.00

Total, \$ 3,670.96

Appropriation, \$ 3,710.08  
Expenditures, 3,670.96

Balance, \$ 39.12

## EXPENDITURES CLASSIFIED

Teacher's salary	
Margaret Maher,	\$ 1,040.00
Supervision	
Alfred R. Kenyon, salary,	\$ 263.32
Alfred R. Kenyon, expense,	40.08

303.40

General Administration	
Mary T. Wallace,	38.00
Wright & Potter Printing Co.,	.52

38.52

Text-books	
Iroquois Publishing Co.,	1.40
Charles Scribner's Sons,	3.71
The John C. Winston Co.,	8.74

13.85

Supplies	
I. L. Hedges & Son,	1.35
Platt & Goslee,	2.00
Visiting Nurse Association,	.72
E. B. Weaver,	3.55
T. B. Keating Co.,	1.40
Edward E. Babb & Co., Inc.,	7.24
Wright & Potter Printing Co.,	.37
Edwin Baker,	1.70

18.33

## Fuel

Charles W. Agar, 72.39

## Miscellaneous

National Educators Society,	2.85
The Berkshire Courier,	.97
Copake Telephone Co.,	24.95
E. A. Salling,	9.00
Postage and expense,	2.90
E. L. Houghtaling,	27.00
William B. Laragh,	3.00
Mildred Houghtaling,	2.00
E. B. Weaver,	.20

72.87

## Repairs

Edmund Salling,	14.00
H. D. Williams,	5.00

19.00

## Transportation, elementary

Mervin Whitbeck, 855.00

## Transportation, high

Harriet Isaacson,	140.00
Elizabeth Melius,	88.80
Alfred Van Deusen,	132.80
Lucille Van Deusen,	138.40
Mary Porter,	130.40
Doris Van Deusen,	87.20

717.60

## Tuition

Roeliff Jansen Central School,	400.00
Town of Great Barrington,	60.00
Town of Sheffield,	60.00

520.00

We recommend the following budget for 1940 to be expended approximately as follows:

General Control	
Superintendent,	\$340.00
General Administration,	38.00
Expense of Instruction	1,050.00
Teacher's salary,	15.00
Text-books,	15.00
Supplies,	
Operating School Plants	25.00
Janitor,	100.00
Fuel,	30.00
Miscellaneous,	



Maintenance	
Repairs and replacements,	90.00
Auxiliary Agencies	
Health,	
Transportation, high,	576.00
Transportation, elementary,	850.00
Other Expense	
Tuition,	400.00
Total,	\$ 3,529.00

#### REIMBURSEMENTS

Total Expenses for 1939,	\$ 3,670.96
Reimbursements	
General School Fund, Part I,	\$ 150.00
Mass. School Fund, Part II,	828.50
Superintendent of Schools,	191.28
High School Transportation,	710.50
Dog Tax,	44.80
Vocational Education,	19.58
Total reimbursements,	1,944.66
Cost to Town,	\$ 1,726.30

#### SCHOOL CENSUS

	5-7	7-14	14-16	16-21	Total			
Boys,		4	1		5			
Girls,		2		3	5			
Children in other schools: 4								
Grades								
	1	2	3	4	5	6	7	8
North School,			2	1		2		1